

TCA 49-10-302
Section 612 (a) (11)

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	88	442	0	0	88	442	17	141	0	0	1	2	1	2
Blind	1	10	0	0	1	10	0	0	0	0	0	0	0	0
Deaf-Blindness	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deafness	4	10	0	0	4	10	1	2	0	0	0	0	0	0
Developmental Delay	0	3	0	0	0	3	0	0	0	0	0	0	0	0
Emotional Disturbance	1	542	0	0	1	542	0	126	0	0	0	0	0	0
Hearing Impairments	16	56	0	0	16	56	1	24	0	0	0	0	0	0
Intellectually Gifted	0	3	0	0	0	3	0	0	0	0	0	0	0	0
Language Impairments	278	479	0	0	278	479	23	66	0	0	3	7	3	7
Mental Retardation	4	306	0	0	4	306	1	111	0	0	0	0	0	0
Multiple Disabilities	24	214	0	0	24	214	5	116	0	0	0	0	0	0
Orthopedic Impairments	3	38	0	0	3	38	0	17	0	0	0	0	0	0
Other - Functional Delay	1	341	0	0	1	341	0	26	0	0	0	0	0	0
Other - Health Impairments	64	496	0	0	64	496	10	60	0	0	0	0	0	0
Specific Learning Disabilities	0	2544	0	0	0	2544	0	55	0	0	0	1	0	1
Speech Impairment	384	987	0	0	384	987	5	10	0	0	3	13	3	13
Traumatic Brain Injury	1	28	0	0	1	28	1	3	0	0	0	0	0	0
Visual Impairments	5	20	0	0	5	20	0	1	0	0	0	0	0	0
TOTAL	874	6519	0	0	874	6519	64	758	0	0	7	23	7	23

Grand Total 7393

LEA: Knox County

B. OPTIONS TO BE PROVIDED*

1. AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
358	255	13	7	100	0	139	3	0	3	878

B. OPTIONS TO BE PROVIDED*

2. AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
1924	1230	1279	405	614	12	968	294	0	23	6749

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

___ Yes ___ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to treat up to 50% of the **increase** in IDEA funds from the previous year as local funds. If a LEA decides to use these funds, it must use the form below to calculate the maximum available to be used as local funds.
If an applicant utilizes these funds, you must show the calculations on the corresponding form. (Use form on Page 5A)

NOTE: Early Intervening Services will impact the amount of funds available for Local Effort.

___ Yes ___ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

Yes ___ **No** **C. Permissive Use of IDEA funds for Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.**
(Use form on Page 5C)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

0

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

FORMS FOR PERMISSIVE USE OF IDEA GRANT FUNDS (use for items marked yes on preceding page)

LEA: Knox County

B. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☒

Mandatory Use ☐

1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	\$	<u>11,037,209</u> x .15
2. Maximum amount available for Early Intervening Services:	\$	<u>1,655,581</u>
3. Amount taken if less than maximum amount:	\$	<u>1,258,227</u>

Narrative for Voluntary Use of Funds: List specific interventions or areas to be addressed: (include grade levels and schools)

Monitoring and research-based interventions will be used in all elementary schools grades K-5. Educational software, small group direct instruction and individual practice time will be implemented by regular education teachers and Intervention Mentors with at-risk students in the areas of reading and math. Specific examples in reading include Destination Reading, Read Naturally, HeadSprout, Interactive Phonics, PLATO Focus Reading and Language, Orchard, Lexia Early Reading Intervention, Voyager Passport, and Language !. Specific examples in mathematics include Destination Math, Moving with Math, and Math Steps. The grades at which the interventions are used are variable depending on the skill level of the students. Progress monitoring will also be implemented by regular education teachers and Intervention Mentors twice a week using CBM probes and entering data into AIMSweb while students are receiving interventions.

Projected Expenditures for Early Intervening Services

Account No*	Expenditure Account Name	FTE	Amount Budgeted
71100-189	Other salaries and wages	18	930,765
71100-201	Social Security		72,626
71100-204	State Retirement		60,945
71100-206	Life Insurance		1,530
71100-207	Medical Insurance		74,555
71100-208	Dental Insurance		450
71100-355	Travel		18,000
71100-399	Other Contracted Services		99,356
		Total:	1,258,227

* Must use general education account codes. DO NOT use special education specific codes.

NOTE: A justification page must be attached with specific information given for each line item listed above.

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County

☒ Early Intervening
 Services ☐

Expenditures for Early Intervening Services – General education account codes

	Acct. No. 71100	Description	Justification
	105	Supervisor/Director	Pay salary for Supervisor/Director
	124	Psychological Personnel	To pay salary of psychologist
	135	Assessment Personnel	To pay salary of assessment personnel
	161	Secretary(s)	To pay salary of secretary
	162	Clerical Personnel	To pay salary of clerks
	171	Speech Pathologist	To pay for speech pathologist
X	189	Other Salaries and Wages (Specify)	To par for salaries of RTI Intervention Mentors
	196	In-Service Training	Pay for training of SE support staff
X	201	Social Security	Fringe benefits for above personnel
X	204	State Retirement	Fringe benefits for above personnel
X	206	Life Insurance	Fringe benefits for above personnel
X	207	Medical Insurance	Fringe benefits for above personnel
X	208	Dental Insurance	Fringe benefits for above personnel
	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits (Specify)	To pay for Local Retirement for non- certified personnel
	307	Communication	Communication costs
	308	Consultants	To pay consultants For:
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair equipment
	348	Postal Charges	To pay for postal charges for SE programs
X	355	Travel	Travel for support Staff For: RTI Intervention Mentors to multiple assigned schools
	399	Other Contracted Services (Specify)	
	499	Other Supplies & Materials (Specify)	To pay for supplies
	524	In-Services/Staff Development	Staff development for staff
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

LEA: Knox County

C. FINANCIAL INFORMATION

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	18,839,606	424.5	140,530	4		
117	Career Ladder Program	265,635	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	58,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	280,435	7				
162	Clerical Personnel	28,342	1				
163	Educational Assistants	3,066,472	143	5,109,115	234.5	173,550	10
171	Speech Pathologist	1,766,145	40				
189	Other Salaries & Wages	54,860					
195	Certified Substitute Teachers	236,000					
198	Non-Certified Substitute Teachers			109,000		5,000	
201	Social Security	1,709,482	XXXXXXXX	347,217	XXXXXXXX	12,710	XXXXXXXX
204	State Retirement	1,340,485	XXXXXXXX	9,025	XXXXXXXX		XXXXXXXX
206	Life Insurance	44,040	XXXXXXXX	10,045	XXXXXXXX	350	XXXXXXXX
207	Medical Insurance	2,253,880	XXXXXXXX	766,020	XXXXXXXX	12,300	XXXXXXXX
208	Dental Insurance	15,445	XXXXXXXX	5,000	XXXXXXXX	100	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits	237,691	XXXXXXXX	313,060	XXXXXXXX	10,713	XXXXXXXX
310	Contracts With Other Public Agencies	115,000	XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	409,951	XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	319,300	XXXXXXXX		XXXXXXXX		XXXXXXXX
449	Textbooks	3,200	XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials	70,000	XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	31113969	XXXXXXXX	6809012	XXXXXXXX	214723	XXXXXXXX

Special Education Expenses Only

FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72130	SUPPORT SERVICES (72000)						
	STUDENTS (72100)						
	OTHER STUDENT SUPPORT (72130)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
130	Social Workers						
135	Assessment Personnel					37,465	1
161	Secretary(s)						
162	Clerical Personnel						
164	Attendants						
170	School Resource Officers						
189	Other Salaries & Wages						
201	Social Security		XXXXXXXX		XXXXXXXX	2,320	XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX	2,405	XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX	70	XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX	7,085	XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX	50	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
309	Contracts with Government Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72130	TOTAL EXPENDITURES	0	XXXXXXXX	0	XXXXXXXX	49395	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

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2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000)						
	INSTRUCTIONAL STAFF (72200)						
	SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	950,422	11.4	349,883	5.28		
117	Career Ladder Program		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	1 251 571	34.8				
127	Career Ladder Extended Contracts	41 300	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel	769 421	21.8				
171	Speech Pathologist (Supervisory)			75 467	1		
189	Other Salaries & Wages	2 730 438	56.65	1 646 035	32	54 729	1
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	415 057	XXXXXXX	133 337	XXXXXXX	4 626	XXXXXXX
204	State Retirement	148 615	XXXXXXX	128 313	XXXXXXX		XXXXXXX
206	Life Insurance	7 565	XXXXXXX	2 135	XXXXXXX	85	XXXXXXX
207	Medical Insurance	442 915	XXXXXXX	169 845	XXXXXXX		XXXXXXX
208	Dental Insurance	3 420	XXXXXXX	1 670	XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits	326 640	XXXXXXX	3 928	XXXXXXX	3 284	XXXXXXX
307	Communication	14 000	XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment	26 700	XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel	175 000	XXXXXXX	65 000	XXXXXXX		XXXXXXX
399	Other Contracted Services	428 051	XXXXXXX	100 000	XXXXXXX		XXXXXXX
499	Other Supplies & Materials	42 725	XXXXXXX	50 000	XXXXXXX	810	XXXXXXX
524	In-Service/Staff Development	81 587	XXXXXXX	57 314	XXXXXXX		XXXXXXX
599	Other Charges (Specify)	2 500	XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	7857927	XXXXXXX	2782927	XXXXXXX	63534	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

LEA: Knox County

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000)						
	STUDENT TRANSPORTATION (72700)						
	TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers						
162	Clerical Personnel	76,343	2				
189	Other Salaries & Wages						
196	In-Service Training						
201	Social Security	5270	XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance	170	XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance	7450	XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits	2290	XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
313	Contracts with Parents	60,000	XXXXXXXX		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners	4,743,042	XXXXXXXX		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -Vehicles		XXXXXXXX		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials	7,000	XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	4901565	XXXXXXXX	0	XXXXXXXX	0	XXXXXXXX

Special Education Expenses Only *FTE Positions: Full time equivalency – use two decimals
Line item substitutions or additions shall NOT be made. All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	31,113,969	6,809,012	214,723
72120	Health Services			
72130	Other Student Support			49,395
72215	Alternative Instruction Program			
72220	Special Education Program Staff	7,857,927	2,782,927	63,534
72410	Office of Principal			
72710	Transportation	4,901,565		
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	187,043	6,389
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	XXXXXXXX		XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX	1,258,227	XXXXXXXX
TOTAL EXPENDITURES		43,873,461	11,037,209	334,041

Indirect Cost Rate: 1.95**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.****GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County

☒ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
X	299	Other Fringe Benefits (Specify)	Local retirement for above non-certified personnel	
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agency	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County

☐ IDEA, PART B ☒ **PRESCHOOL GRANT**

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
X	299	Other Fringe Benefits (Specify)	To pay for Local Retirement for above non-certified personnel	
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agency	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

☐ IDEA, PART B ☒ PRESCHOOL GRANT

Students Support Services/Other Student Support

	Acct. No. 72130	Description	Justification	
	123	Guidance Personnel	SE to pay salary of guidance personnel to work w/children w/disabilities	
	124	Psychological Personnel	To pay salary of SE psychological personnel	
	130	Social Workers	To pay salary of SE social workers	
X	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary for support personnel	
	162	Clerical Personnel	To pay salary of SE clerical worker for support personnel	
	164	Attendants	To pay salary of SE attendants	
	170	School Resource Officers	To pay salary of SE school resource officer	
	189	Other Salaries and Wages (Specify)		
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment Compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	309	Contracts with Government Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test SE students by guidance, psychological, or assessment staff	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services - Equipment	To maintain & repair equipment used by support staff	
	348	Postal Charges	To pay for postage used by support staff	
	355	Travel	Travel by SE support staff	
	399	Other Contracted Services (Specify)		
	499	Other Supplies & Materials (Specify)		
	524	In-Service/Staff Development	Staff development specifically designed for support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County

☒ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
X	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
X	171	Speech Pathologist	To pay for SE speech pathologist for supervisory services	
X	189	Other Salaries and Wages (Specify)	To pay for behavior support personnel	
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefits for above personnel	
X	204	State Retirement	Fringe benefits for above personnel	
X	206	Life Insurance	Fringe benefits for above personnel	
X	207	Medical Insurance	Fringe benefits for above personnel	
X	208	Dental Insurance	Fringe benefits for above personnel	
	210	Unemployment Compensation	Fringe benefits for above personnel	
	212	Employer Medicare	Fringe benefits for above personnel	
X	299	Other Fringe Benefits (Specify)	To pay for Local Retirement for non-certified personnel	
	307	Communication	SE communication costs	
	308	Consultants	To pay consultants	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
X	355	Travel	Travel for SE support Staff	For: services to implement student IEP's
X	399	Other Contracted Services (Specify)	Contracts for AIMSweb needed to implement student IEP's and document progress and data	
X	499	Other Supplies & Materials (Specify)	To pay for miscellaneous classroom materials as needed to implement student IEP's	
X	524	In-Services/Staff Development	Staff development for SE support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County

☐ IDEA, PART B ☒ PRESCHOOL GRANT

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist	To pay for SE speech pathologist for supervisory services	
X	189	Other Salaries and Wages (Specify)	To pay for salary of Preschool / Child Find Consultant	
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefits for above personnel	
	204	State Retirement	Fringe benefits for above personnel	
X	206	Life Insurance	Fringe benefits for above personnel	
	207	Medical Insurance	Fringe benefits for above personnel	
	208	Dental Insurance	Fringe benefits for above personnel	
	210	Unemployment Compensation	Fringe benefits for above personnel	
	212	Employer Medicare	Fringe benefits for above personnel	
X	299	Other Fringe Benefits (Specify)	To pay for Local Retirement for non-certified personnel	
	307	Communication	SE communication costs	
	308	Consultants	To pay consultants	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
	355	Travel	Travel for SE support Staff	For:
	399	Other Contracted Services (Specify)		
X	499	Other Supplies & Materials (Specify)	To pay supplies to implement students IEP's	
	524	In-Services/Staff Development	Staff development for SE support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2005-2006

Actual amount expended for students with disabilities served (Table 9, End of Year Report, 2005 - 2006)	\$ 39,057,565.76
Total unduplicated count of disabled students served by the school system (End of Year Report 2005-2006)	8,476
Per pupil expenditures 2005-2006 Divide a (1) by a (2)	\$ 4,608.02

b. Expenditures for 2006-2007

1. Actual amount expended for students with disabilities served (State S.E. Expenditure Report, 2006 - 2007)	\$ 39,927,014.83
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	8,197
3. Per pupil expenditures 2006-2007 Divide a (1) by a (2)	\$ 4,870.93

c. Expenditures for 2007-2008 *

1. Actual or <u>projected</u> (Circle one) amount expended for students with disabilities served (State S.E. Expenditure Report, 2007 - 2008)	\$ 41,794,418.30
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2007-2008)	7,393
3. Per pupil actual or projected expenditures 2007-2008 Divide b (1) by b (2)	\$ 5,653.24
	57,451
	7393/57,451= .1287
4. System's total net enrollment (All Students)	
Percentage of S.E. Students (Divide c.2 by c.4)	12.87%

DOE USE ONLY
\$
\$

d. Projected Expenditures for 2008-09

(Page 14, Total Expenditures General Purpose Funds)	\$ 43,873,461
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*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred. Please submit documentation that justifies this expenditure. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.**